

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	962.0	879.0	887.0
Pupils On Roll Regular Shared-Time	1.0	0.0	0.0
Pupils On Roll - Special Full-Time	144.0	128.0	128.0
Pupils On Roll - Special Shared-Time	8.0	25.0	25.0
Subtotal - Pupils On Roll	1,115.0	1,032.0	1,040.0
Private School Placements	14.0	10.0	10.0
Pupils Sent to Other Districts-Reg Prog	0.0	1.0	1.0
Pupils Sent to Other Dists-Spec Ed Prog	8.5	20.5	20.5
Pupils Received	8.0	6.0	6.0
Pupils in State Facilities	1.0	1.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,736,378	15,736,378	16,000,000
Total Tuition	10-1300	640,754	422,443	700,000
Unrestricted Miscellaneous Revenues	10-1XXX	213,559	85,000	140,000
Interest Earned On Maintenance Reserve	10-1XXX	2,526	5,883	5,500
Interest Earned On Capital Reserve Funds	10-1XXX	10,475	6,454	6,500
Subtotal - Revenues From Local Sources		16,603,692	16,256,158	16,852,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	91,752	96,677	96,677
Extraordinary Aid	10-3131	136,309	0	129,513
Categorical Special Education Aid	10-3132	683,895	687,768	687,768
Equalization Aid	10-3176	4,008,984	3,876,700	3,876,700
Categorical Security Aid	10-3177	22,925	19,744	19,744
Other State Aids	10-3XXX	6,940	126,667	147,147
Subtotal - Revenues From State Sources		4,950,805	4,807,556	4,957,549
Withdrawal From Cap Res-For Local Share	10-307	0	177,835	2,538,018
Withdrawal From Maint. Reserve	10-310	0	86,711	280,000
Transfers From Other Funds	10-5200	66,754	0	0
Adjustment For Prior Year Encumbrances		0	848,738	0
Actual Revenues (Over)/Under Expenditures		-1,303,681	0	0
Total Operating Budget		20,317,570	22,176,998	24,627,567
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	43,152	36,651	31,153
Title II	20-4451-4455	16,494	16,105	13,690

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	247,581	234,524	199,345
Total Revenues From Federal Sources		307,227	287,280	244,188
Total Grants And Entitlements		307,227	287,280	244,188
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	321,834	337,663	335,325
Total Revenues From Local Sources		321,834	337,663	335,325
Total Local Repayment Of Debt		321,834	337,663	335,325
Actual Revenues (Over)/Under Expenditures		10,166	0	0
Total Repayment Of Debt		332,000	337,663	335,325
Total Revenues/Sources		20,956,797	22,801,941	25,207,080
Total Revenues/Sources Net of Transfers		20,956,797	22,801,941	25,207,080

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,302,540	6,261,591	6,657,388
Special Education - Instruction	11-2XX-100-XXX	1,885,995	1,850,505	1,949,423
Bilingual Education - Instruction	11-240-100-XXX	12,395	22,649	13,156
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	175,639	168,617	168,617
School-Sponsored Athletics - Instruction	11-402-100-XXX	699,760	583,734	682,836
Summer School	11-422-XXX-XXX	46,516	47,600	47,600
Instructional Alternative Ed Program	11-423-XXX-XXX	30,688	31,302	31,928
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,236,015	1,794,645	1,936,044
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	149,375	201,467	154,585
Undist. Expenditures - Health Services	11-000-213-XXX	160,073	219,815	178,643
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	308,958	371,695	384,155
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	80,237	111,120	104,556
Undist. Expenditures - Guidance	11-000-218-XXX	632,400	665,443	664,524
Undist. Expenditures - Child Study Teams	11-000-219-XXX	249,585	294,723	567,825
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	611,512	634,869	660,705
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	233,930	279,619	292,461
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,746	14,587	13,370
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	425,435	412,387	412,387
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	464,447	615,053	615,053
Undist. Expend. - Central Services	11-000-251-XXX	330,804	337,335	337,335
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	113,486	127,869	121,936
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,490,846	1,593,227	1,458,911
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,075,460	910,875	731,972
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,059,866	3,722,588	3,825,449
Total Undistributed Expenditures		10,637,175	12,307,317	12,459,911
Interest Earned On Maintenance Reserve	10-606	0	5,883	5,500

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total General Current Expense		19,790,708	21,279,198	22,016,359
Capital Expenditures:				
Equipment	12-XXX-XXX-730	45,144	23,248	20,593
Facilities Acquisition And Const. Serv.	12-000-400-XXX	338,064	868,098	2,584,115
Capital Reserve - Transfer To Capital Projects	12-000-400-931	143,654	0	0
Interest Deposit To Capital Reserve	10-604	0	6,454	6,500
Total Capital Outlay		526,862	897,800	2,611,208
General Fund Grand Total		20,317,570	22,176,998	24,627,567
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,152	36,651	31,153
Title II	20-XXX-XXX-XXX	16,494	16,105	13,690
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	247,581	234,524	199,345
Total Federal Projects	20-XXX-XXX-XXX	307,227	287,280	244,188
Total Special Revenue Funds		307,227	287,280	244,188
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	332,000	337,663	335,325
Total Debt Service Funds		332,000	337,663	335,325
Total Expenditures/Appropriations		20,956,797	22,801,941	25,207,080
Total Expenditures Net of Transfers		20,956,797	22,801,941	25,207,080

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	573,510	548,925	426,565	426,565
--Repayment of Debt	10,166	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	5,253,036	6,767,511	6,596,130	4,064,612
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,274,589	1,244,215	1,163,387	888,887
--Legal Reserve	879,002	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,181	\$15,441	\$16,768	\$18,213	\$18,825
Total Classroom Instruction	\$8,709	\$8,921	\$9,863	\$10,184	\$10,763
Classroom-Salaries and Benefits	\$8,327	\$8,476	\$9,390	\$9,657	\$10,168
Classroom-General Supplies and Textbooks	\$222	\$274	\$235	\$261	\$270
Classroom-Purchased Services	\$160	\$171	\$239	\$266	\$325
Total Support Services	\$2,577	\$2,588	\$2,959	\$3,373	\$3,575
Support Services-Salaries and Benefits	\$2,267	\$2,275	\$2,516	\$2,873	\$2,814
Total Administrative Costs	\$1,376	\$1,368	\$1,429	\$1,743	\$1,731
Administration Salaries and Benefits	\$1,008	\$1,000	\$987	\$1,267	\$1,259
Total Operations and Maintenance of Plant	\$1,414	\$1,446	\$1,559	\$1,750	\$1,600
Operations and Maintenance-Salaries and Benefits	\$669	\$679	\$732	\$849	\$797
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$882	\$899	\$807	\$879	\$995
Total Equipment Costs	\$127	\$40	\$0	\$23	\$20
Legal Costs	\$32	\$18	\$41	\$44	\$44
Employee Benefits as a percentage of salaries*	23.03%	23.42%	29.05%	28.25%	29.17%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Share Director of Special Services with Ringwood BOE	0
Special Education Services	Shared Director of Autistic Services with Pompton Lakes	0
Transportation Services, including Fuel	Interlocal agreement with Ringwood BOE for transportation of students, vehicles, fuel, & maintenance.	0
Purchasing	Lakeland participates in Education Data bids for supplies	0
Municipal/Public Works	Trash and recycling shared among Wanaque, Ringwood, & Lakeland	0
Municipal/Public Works	Wanaque, Ringwood Public Works assist in snow removal from Lakeland Property	0
Municipal/Public Works	Lakeland Groundskeeper helps maintain Wanaque Borough fields	0
Curriculum Services	Lakeland, Ringwood BOE's sharing costs of new teacher evaluation system	0
Curriculum Services	Lakeland, Wanaque, Ringwood BOE's articulate regularly on curriculum	0

RINGWOOD	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,043,282
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,460,834,800
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.6190
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,232,809
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,460,834,800
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.6320

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,043,282
(H) Estimated Equalized Valuation (as of 10/01/13)	1,629,850,273
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5549
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,232,809
(K) Estimated Equalized Valuation (as of 10/01/13)	1,629,850,273
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.5665

WANAQUE	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,956,718
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,119,721,200
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.6213
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,102,516
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,119,721,200

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.6343

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,956,718
(H) Estimated Equalized Valuation (as of 10/01/13)	1,279,388,940
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5438
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,102,516
(K) Estimated Equalized Valuation (as of 10/01/13)	1,279,388,940
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.5551

NAME=ANTHONY RISCICA

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$147,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,098
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85 PER DAY, MAX OF 150 DAYS
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 DAYS MAX AT DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PROVISION FOR PAYOUT ON PERSONAL DAYS.
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=ANTHONY RISCICA

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=DAVID BOCHKAY

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	IT DIRECTOR
Base Annual Salary Amount	\$87,140
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=DAVID BOCHKAY

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85 per day. max of 150 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 days max at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision for payout on personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=KATHRYN DAVENPORT

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	BOARD SECRETARY
Base Annual Salary Amount	\$122,400
Full-Time Equivalent (FTE)	1.0

NAME=KATHRYN DAVENPORT

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$4,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85 per day-max of 150 days/ 10 year tenure needed
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 DAYS MAX AT DAILY RATE
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PROVISION FOR PAYOUT ON PERSONAL DAYS
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=KATHRYN DAVENPORT

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	